

month rounded to the nearest whole number.

For example:

March 1, 19CY      100 certified beds  
March 16, 19CY    120 certified beds

Calculation = (15 days \* 100 beds) + (16 days \* 120 beds)

÷ 31 days in month of March = 110.3226

Average Medicaid certified beds for March 19CY = 110

**Column 2:** Record monthly the authorized skilled, intermediate, mental retardation, and pending Medicaid days.

**Column 3 and 4:** Record the total monthly reimbursable leave days for Medicaid residents [see rules 5101:3-3-59 and 5101:3-3-02 of the OAC - coverage of medically necessary days and limited absences].

NFs must report each medically necessary day and limited absence as 50% of an inpatient day.

For Example:

January ~~1995~~ CY    100 certified beds  
January ~~1995~~ CY    3100 bed days available  
                                 (100 certified beds x 31 days in January)

Actual number of days residents are in facility = 3000

Actual number of days residents out of facility on medical leave = 60

Actual number of days residents are out of facility on therapeutic leave = 40

NFs report as follows:

Column 3    Hospital Leave Days      30    (60 days \* 50%)  
Column 4    Therapeutic Leave Days   20    (40 days \* 50%)

**ICFs-MR report as follows:**

**Column 3 Hospital Leave Days 60 (60 days \* 100%)**

**Column 4 Therapeutic Leave Days 40 (40 days \* 100%)**

**Column 5: Total of columns 2, 3, and 4. Carry the total on line 13, Column 5 forward to ODHS 2524, Schedule A, line 7.**

**Column 6,**

**7 and 8: Record monthly the inpatient days for non-Medicaid eligible residents. Leave days should not be included in these columns but should be reported on Attachment 4.**

**Column 9: Record monthly the inpatient days for all residents. This Column is the sum of Columns 5 through 8.**

**The day of admission, but not the day of discharge, is an inpatient day. When a resident is admitted and discharged on the same day, this is counted as one inpatient day. Inpatient days include those leave days that are reimbursable under the Ohio Medicaid program. Private leave days are not included as inpatient days. Carry the total on line 13, Column 9 forward to ODHS 2524, Schedule A, line 4, Column 1.**

**Pursuant to rule 5101:3-3-59(B) of the OAC for NFs and rule 5101:3-3-92(B) of the OAC for ICFs-MR, reimbursement may be made to reserve a bed for not more than thirty days in any calendar year for any combination of hospital stays or visits with friends or relatives or participation in therapeutic programs.**

**For NFs, reimbursement of medically necessary leave days and limited absences is fifty per cent (50%) of the facility's per diem rate. This reimbursement is payment in full, and the NF may not seek supplemental payment from the resident. For ICFs-MR, reimbursement for medically necessary leave days is one hundred per cent (100%) of the facility's per diem rate.**

**3. Attachment 4, Paid Non-Medicaid Leave Days**

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Record monthly the non-medical leave days paid for by payers other than ODHS

**4. ODHS 2524, Schedule A, Page 1 of 2, Statistical Data**

**Lines 1 and 2: Licensed Beds:**

Enter the total number of beds licensed by ODH in Column 2. Enter the total number of beds licensed by ODH and certified by Medicaid in Column 1. Temporary changes because of alterations, painting, etc., do not effect bed capacity.

**Line 3: Total Bed Days:**

For Column 1, this amount is determined by multiplying the number of days in the reporting period by the number of beds licensed by ODH and certified by Medicaid during the reporting period. Take into account increases or decreases in the number of beds licensed and certified and the number of days elapsed since the increase or decrease in licensed and certified beds.

For Column 2, this amount is determined by multiplying the number of days in the reporting period by the number of beds licensed by ODH during the reporting period. Take into account increases or decreases in the number of beds licensed and the number of days elapsed since the increases or decreases.

**Line 4: Total Inpatient Days:**

For Column 1, obtain the answer from ODHS 2524, Schedule A-1, Column 9, line 13. For Column 2, enter the total number of inpatient days for the facility for all ODH licensed beds.

**Line 5: Percentage of Occupancy:**

This amount is the proportion of total inpatient/resident days to total bed days during the reporting period. Obtain the answer by dividing line 4 by line 3.

**Line 6.1: Indirect Care Allowable Days:**

For computing indirect care costs, ODHS will not recognize an occupancy rate of less than 85%. If percentage of occupancy is 85% or more, enter the number of inpatient days stated on line 4. If percentage of occupancy is less than 85%, enter 85% of the number of bed days stated on line 3 (See rule 5101:3-3-01 of the OAC). For providers on the Medicaid program less than 12 months, also see rules 5101:3-3-53 (NFs) or 5101:3-3-86 (ICFs-MR) of the OAC.

**Lines 6.2: Capital Allowable Days:**

For computing property ownership costs, ODHS will not recognize an occupancy rate of less than 95%. If percentage of occupancy is 95% or more, enter the number of inpatient days stated on line 4. If percentage of occupancy is less than 95%, enter 95% of the number of bed days stated on line 3 (See rule 5101:3-3-01 of the OAC). For providers on the Medicaid program less than 12 months, also see rule 5101:3-3-53 (NFs) or 5101:3-3-86 (ICFs-MR) of the OAC.

**5. ODHS 2524, Attachment 1-Revenue Trial Balance**

**Column 2: Enter total revenue for each line item.**

**Column 3: Enter any adjustments. Detail the adjustment(s) on your exhibit and submit with the cost report.**

**6. ODHS 2524, Schedule A-2, Determination of Medicare Part B Costs to Offset:**

This schedule is designed to determine the amount of Medicare Part B revenue to offset on the cost report by cost center to comply with rule 5101:3-3-56 for NFs and rule 5101:3-3-89 for ICFs-MR of the OAC.

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## Section A

Lines 1a,  
2a, and

3a: List gross charges for all residents by payer type. Gross charges must be reported from a uniform charge structure that is applicable to all residents. Revenue reported under chart of account numbers 5080 (medical supplies - routine), 5100 (medical minor equipment - routine), and 5110 (enteral nutritional therapy) must be distributed among all non-Medicare categories.

Lines 1b,  
2b, and

3b: For Columns 2 through 7, these lines represent the percentages of the individual revenue reported by payer type divided by the total revenue reported in Column 8. Report the percentages by payer type and limit the precision to four places to the right of the decimal. The total of all percentages must equal 100%.

Line 4: Total all revenue reported on lines 1a, 2a, and 3a.

## Section B: Costs

Line 5: Enter the ratio of Medicare Part B charges where the primary payer is Medicaid from Column 2 line 1b, or 2b. These ratios must be entered in the corresponding column, i.e., medical supplies percentage from Column 2 line 1b must be entered on line 5, Column 2 medical supplies.

Line 6: Enter the corresponding costs from ODHS 2524, Schedules B-1 and C, Column 3 in the appropriate column.

Line 7: Multiply line 5 times line 6. The result is the costs to offset on the appropriate line on ODHS 2524, Schedule B-1 and C, Column 4.

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## Section C: Indirect Cost - Offset

**NOTE:** Failure to complete ODHS 2524, Schedule A-2 will result in all Medicare Part B revenue being offset against direct care expenses on ODHS 2524, Schedule B-1, line 19.

### 7. ODHS 2524, Attachment 5, Nurse Aide Training Statistical Information

Only NFs must complete this attachment. NFs must report the number of nurse aides completing continuing education as well as the number of nurse aides trained.

### 8. ODHS 2524, Schedule B-1, Other Protected Costs (Columns 1-4)

Amounts paid to vendors for purchase of services must not be shown in columns designated "salary." Such amounts should be shown in the "other" column for the appropriate line item(s). If no specific line item exists, charge the cumulative expense to the "other" category and provide supporting documentation as exhibits with cross references to the applicable account number.

**Column 1:** Report wages for facility employees. Wages are to include wages for sick pay, vacation pay, other paid time off, as well as any other compensation to be paid to the employee.

**Column 2:** Report costs incurred for services performed by contracted personnel employed by the facility to do a service that would otherwise be performed by personnel on the facility's payroll. Also, report any appropriate nonwage expenses, including contract services and supplies.

**Column 4:** Report any increases or decreases of each line item. Any entries in this column which are not from ODHS 2524, Attachment 2, should be fully explained in accordance with the instructions on ODHS 2524, Attachment 3.

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9. ODHS 2524, Schedule B-2, Direct Care Cost Center, (Columns 1-3)

Amounts paid to vendors for purchase of services must not be shown in columns designated "salary." Such amounts should be shown in the "other" Column (2) for the appropriate line item(s). If no specific line item exists, charge the cumulative expense to "Other Direct Care" line 24 and specify the detail in the spaces provided at the bottom of ODHS 2524, Schedule B-2, page 1 of 2. Provide supporting documentation as exhibits with cross references to applicable account number.

Column 1: Report wages for facility employees. Wages are to include wages for sick pay, vacation pay, other paid time off, as well as any other compensation to be paid to the employee.

Column 2: Report costs incurred for services performed by contracted personnel employed by the facility to do a service that would otherwise be performed by personnel on the facility's payroll. Also, report any appropriate nonwage expenses, including contract services and supplies.

Column 3: Total of Columns 1 and 2.

10. ODHS 2524, Schedule C, Indirect Cost Care Center, (Columns 1-3)

Amounts paid to vendors for purchase of services must not be shown in columns designated "salary." Such amounts should be shown in the "other" Column (2) for the appropriate line item(s). If no specific line item exists, charge the cumulative expense to the "Other Indirect Care" line 47 and specify the detail in the spaces provided at the bottom of ODHS 2524, Schedule C, page 2 of 3. Provide supporting documentation as exhibits with cross references to applicable account number(s).

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**Column 1:** Report wages for facility employees. Wages are to include wages for sick pay, vacation pay, other paid time off, as well as any other compensation to be paid to the employee.

**Column 2:** Report costs incurred for services performed by contracted personnel employed by the facility to do a service that would otherwise be performed by personnel on the facility's payroll. Also, report any appropriate nonwage expenses, including contract services and supplies.

**Column 3:** Total of Columns 1 and 2.

**11. ODHS 2524, Schedule D-1, Analysis of Property, Plant and Equipment**

Complete per instructions on the form. This schedule should tie to Schedule E, (balance per books) property, plant, and equipment section.

**12. ODHS 2524, Schedule D-2, Capital Additions and/or Deletions**

Complete per instructions on the form. Completion of this schedule is optional if the detailed depreciation schedule is submitted which includes all criteria noted on ODHS 2524, Schedule D-2 except for Columns 8 and 11. Columns 12 and 13 are mandatory only in the event of an asset deletion.

**13. ODHS 2524, Schedule D (Column 3), Capital Cost Center**

Complete per instructions on the form. All ICFs-MR should use group (A). NFs that did not change their provider agreement on or after July 1, 1993, should use group (A). NFs that did change provider agreement on or after July 1, 1993, should use groups (A) and (B).



14. ODHS 2524, Attachment 2, Adjustment to Trial Balance

Allocation Ratio  
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Columns 2 and 3, lines 1 through 39:

Enter the appropriate adjustments as necessary to comply with HCFA 15-1, federal regulations, state laws, and Ohio Medicaid program regulations. Items included on lines 6 through 39 must have attached supportive detail. Cost adjustments for related party transactions must offset the appropriate expense account in Column 4 of ODHS 2524, Schedules B-1, B-2, C and D.

Column 5, lines 1 through 39:

In Column 5, cross-reference adjustments to the appropriate expense account number. Carry the adjustment in Column 4 to the appropriate expense account on ODHS 2524, Schedules B-1, B-2, C and D, Column 4.

**Note:** All adjustments to expense accounts should be made to the appropriate line of Schedules B-1, B-2, C and D and the appropriate expense account number entered on Attachment 2, Column 5.

Column 6, lines 1-39, line reference from Attachment 1 (if applicable).

After completing Attachment 2 and entering adjustments to expense ODHS 2524, Schedules B-1, B-2, C and D, Column 4, the adjusted total expenses (ODHS 2524, Schedules B-1, B-2, C and D, Column 5) can be computed.

15. ODHS 2524, Schedules B-1, B-2, C and D (Columns 4-7)

**Column 4:** Report any increases or decreases of each line item. Any entries in this column which are not from Attachment 2, should be fully explained in accordance with the instructions on Attachment 3.

If no allocations are used, Columns 6 and 7 need not be completed. If allocation ratios are used, limit the precision to four places to the right of the decimal.

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16. ODHS 2524, Schedule C-1, Administrators Compensation

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A separate schedule must be completed for each person(s) claiming reimbursement as an administrator in this facility.

Section A:

Line 2: Work Experience

For this administrator, report the number of years of work experience in the health care field. Ten years experience is the maximum allowance. Thus, for this category, if the administrator has ten or more years experience in the health care field, then record ten years in this box.

Line 3: Formal Education

For this administrator, report the number of years of formal education beyond high school. Six years formal education is the maximum allowance for this category. Thus, if the administrator has six or more years formal education, then record six years in this box.

Line 3.1: Baccalaureate Degree

For this administrator, record yes if the administrator has obtained a baccalaureate degree. If the administrator has not obtained a baccalaureate degree, then record no.

Line 4: Other Duties:

Record the total number of other duties not normally performed by this administrator. This administrator may claim up to four additional duties. If this administrator performed four or more extra duties, then report the maximum of four.

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